

CITY OF PLAINVILLE

Plainville, Kansas

FINANCIAL STATEMENTS AND INDEPENDENT AUDITOR'S REPORT

December 31, 2012

CITY OF PLAINVILLE
December 31, 2012

CITY COUNCIL

Kelli Hansen, Mayor

Council-members

Alan Dinkel
Mark Waggoner
Susan Lindstrom
Jim Mesecher
Tom Winters

Administration

James Dryden
Cassandra Nuckols

City Clerk
City Treasurer

CITY OF PLAINVILLE
Plainville, Kansas
December 31, 2012

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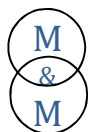
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INDEPENDENT AUDITOR'S REPORT

Honorable Mayor and Commissioners
City of Plainville
Plainville, Kansas 67663

We have audited the accompanying fund summary statement of regulatory basis receipts, expenditures, and unencumbered cash balances of the City of Plainville, Kansas as of and for the year ended December 31, 2012 and the related notes to the financial statement.

Management's Responsibility for the Financial Statements

Management is responsible for the preparation and fair presentation of this financial statement in accordance with the *Kansas Municipal Audit and Accounting Guide* as described in Note 1 to meet the financial reporting requirements of the State of Kansas. Management is also responsible for the design, implementation and maintenance of internal control relevant to the preparation and fair presentation of the financial statement that is free from material misstatement, whether due to fraud or error.

Auditor's Responsibility

Our responsibility is to express an opinion on the financial statement based on our audit. We conducted our audit in accordance with auditing standards generally accepted in the United States of America, and the *Kansas Municipal Audit and Accounting Guide*. Those standards require we plan and perform the audit to obtain reasonable assurance about whether the financial statement is free of material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statement. The procedures selected depend on auditor's judgment, including the assessment of the risks of material misstatement of the financial statement, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the City's preparation and fair presentation of the financial statement in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the City's internal control. Accordingly, we express no such opinion. An audit also includes evaluating the appropriateness of accounting principles used and reasonableness of significant estimates made by management, as well as evaluating the overall presentation of the financial statement.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion.

Basis for Adverse Opinion on U.S. Generally Accepted Accounting Principles

As described in Note 1 of the financial statement, the financial statement is prepared by the City to meet the requirements of the State of Kansas on the basis of the financial reporting provisions of the *Kansas Municipal Audit and Accounting Guide*, which is a basis of accounting other than accounting principles generally accepted in the United States of America.

The effects on the financial statement of the variances between the regulatory basis of accounting described in Note 1 and accounting principles generally accepted in the United States of America, although not reasonably determinable, are presumed to be material.

Adverse Opinion on U.S. Generally Accepted Accounting Principles

In our opinion, because of the significance of the matter discussed in the “Basis for “Adverse Opinion on U.S. Generally Accepted Accounting Principles” paragraph, the financial statement referred to above does not present fairly, in conformity with accounting principles generally accepted in the United States of America, the financial position of the City of Plainville, Kansas as of December 31, 2012, or changes in financial position and cash flows for the year then ended.

Opinion on Regulatory Basis of Accounting

In our opinion, the financial statement referred to above presents fairly, in all material respects, the aggregate cash and unencumbered cash balance of the City of Plainville, Kansas, as of December 31, 2012, and the aggregate cash receipts and expenditures for the year then ended in accordance with the financial reporting provisions of *Kansas Municipal Audit and Accounting Guide* described in Note 1.

Report on Supplementary Information

Our audit was conducted for the purpose of forming an opinion on the fund summary statement of regulatory basis receipts, expenditures, and unencumbered cash balances (basic financial statement) as a whole. The summary of regulatory basis expenditures-actual and budget, individual fund schedules of regulatory basis receipts and expenditures-actual and budget (Schedules 1 and 2 as listed in the table of contents) are presented for analysis and are not a required part of the basic financial statement, however are required to be presented under the provisions of the *Kansas Municipal Audit and Accounting Guide*. Such information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the basic financial statement. The information has been subjected to the auditing procedures applied in the audit of the basic financial statement and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the basic financial statement itself, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the information is fairly stated in all material respects in relation to the basic financial statement taken as a whole, on the basis of accounting described in Note 1.

Mapes & Miller LLP

Certified Public Accountants

November 5, 2013
Stockton, Kansas

CITY OF PLAINVILLE
Plainville, Kansas

Statement 1
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SUMMARY STATEMENT OF RECEIPTS, EXPENDITURES, AND UNENCUMBERED CASH
Regulatory Basis
For The Year Ended December 31, 2012

FUND	Beginning Unencumbered Cash Balance	Prior Year Cancelled Encumbrances	Receipts	Expenditures	Ending Unencumbered Cash Balance	Add Encumbrances and Accounts Payable	Ending Cash Balance
General Fund	\$ 59,031	\$ -	\$ 1,148,840	\$ 1,112,772	\$ 95,099	\$ 31,238	\$ 126,337
Special Purpose Funds:							
Library Fund	-	-	68,983	68,983	-	-	-
Special Fire Equipment Fund	23,140	-	4,436	7,355	20,221	-	20,221
Industrial Development Fund	71,448	-	9,713	6,000	75,161	-	75,161
Law Enforcement Fund	59,317	-	10,000	28,848	40,469	851	41,320
Special Highway Fund	666	-	49,301	48,000	1,967	-	1,967
Library Employee Benefits Fund	-	-	11,744	11,744	-	-	-
Special Parks and Recreation Fund	7,596	-	11,988	5,534	14,050	-	14,050
Transient Guest Tax Fund	8,003	-	5,859	-	13,862	-	13,862
Pool Operating Fund	68,284	-	472,211	243,808	296,687	-	296,687
Equipment Reserve Fund	63,487	-	33,505	25,057	71,935	-	71,935
Dare Fund	169	-	-	-	169	-	169
Police Seizure Fund	1,324	-	-	-	1,324	-	1,324
Bond and Interest Funds:							
Bond & Interest Fund	455	-	96,890	93,600	3,745	-	3,745
Capital Projects Funds:							
Pool Construction	94,570	-	-	94,570	-	-	-
CDBG Grant Fund	(103,520) *	-	173,217	69,697	-	-	-
Business Funds:							
Water Utility Fund	411,515	-	424,921	420,882	415,554	46,735	462,289
Sewer Utility Fund	328,829	-	162,146	151,181	339,794	3,857	343,651
Solid Waste Fund	181,854	-	177,467	168,975	190,346	380	190,726
Total Reporting Entity	<u>\$ 1,276,168</u>	<u>\$ -</u>	<u>\$ 2,861,221</u>	<u>\$ 2,557,006</u>	<u>\$ 1,580,383</u>	<u>\$ 83,061</u>	<u>\$ 1,663,444</u>

* See Note 8, (Cash Basis Exceptions)

The notes to the financial statements are an integral part of this statement.

CITY OF PLAINVILLE
Plainville, Kansas

Statement 1
Page 2 of 2

SUMMARY STATEMENT OF RECEIPTS, EXPENDITURES AND UNENCUMBERED CASH
Regulatory Basis
For The Year Ended December 31, 2012

	<u>Certificate Number</u>		
COMPOSITION OF CASH:			
Petty Cash		\$	375
Midwest Community Bank			
Plainville, Kansas			
Checking Account			758,133
Checking Account - Police Seizure Fund			1,324
Checking Account -Petty Cash Account			1,155
Certificates of Deposit by Fund:			
General Fund	10005218		123,433
Special Fire Equipment Fund	10005220		15,351
Industrial Development Fund	10005224		43,711
Law Enforcement Fund	10005189		31,488
Water Utility Fund	10005211		301,225
Sewer Utility Fund	10005192		210,736
Solid Waste Fund:	10005210	\$	86,815
	10005219	<u>26,033</u>	
			112,848
Equipment Reserve Fund	10005209		<u>63,665</u>
Total Reporting Entity		\$	<u><u>1,663,444</u></u>

The notes to the financial statements are an integral part of this statement.

CITY OF PLAINVILLE
Plainville, Kansas
NOTES TO THE FINANCIAL STATEMENTS
December 31, 2012

Page One

1. **Summary of Significant Accounting Policies**

Financial Reporting Entity

The City of Plainville, Kansas, was incorporated as a city of the third class in 1888. The City is governed by an elected Mayor and five-member council. The regulatory financial statement presents the City of Plainville (the municipality) but does not include its related municipal entities. The related municipal entities are as follows:

Plainville Housing Authority--The Plainville Housing Authority was organized for the purpose of operating a subsidized 24-unit apartment complex for the elderly. The Housing Authority is governed by a board which is appointed by the City Council.

Plainville Memorial Library--The Plainville Memorial Library provides Library services to the City of Plainville and the surrounding area. The City of Plainville levies taxes to assist in funding the Library and the City Council appoints the seven-member Library Board.

City of Plainville, Kansas Public Building Commission--The Plainville Public Building Commission was organized for the purpose of constructing a swimming pool facility that will in turn be leased to the City of Plainville. The Public Building Commission is governed by a board which is appointed by the City Council.

Regulatory Basis Fund Types

General Fund—the chief operating fund. Used to account for all resources except those required to be accounted for in another fund.

Special Purpose Fund—used to account for the proceeds of specific tax levies and other specific revenue sources (other than Capital Project and tax levies for long-term debt) that are intended for specified purposes.

Bond and Interest Fund—used to account for the accumulation of resources, including tax levies, transfers from other funds and payment of general long-term debt.

Capital Project Funds—used to account for the debt proceeds and other financial resources to be used for acquisition or construction of major capital facilities or equipment.

Business Fund—funds financed in whole or in part by fees charged to users of the goods or services (i.e. enterprise and internal service fund etc.).

Trust Fund—funds used to report assets held in trust for the benefit of the municipal financial reporting entity (i.e. pension funds, investment trust funds, private purpose trust funds which benefit the municipal reporting entity, scholarship funds, etc.).

Agency Fund—funds used to report assets held by the municipal reporting entity in a purely custodial capacity (payroll clearing fund, county treasurer tax collection accounts, etc.).

1. Summary of Significant Accounting Policies (Cont.)**Regulatory Basis of Accounting and Departure from Accounting Principles Generally Accepted in the United States of America**

The KMAAG regulatory basis of accounting involves the recognition of cash, cash equivalents, marketable investments, and certain accounts payable and encumbrance obligations to arrive at a net unencumbered cash and investments balance on a regulatory basis for each fund, and the reporting of changes in unencumbered cash and investments of a fund resulting from the difference in regulatory basis revenues and regulatory basis expenditures for the fiscal year. All recognized assets and liabilities are measured and reported at cost, unless they have been permanently impaired and have no future cash value or represent no future obligation against cash. The KMAAG regulatory basis does not recognize capital assets, long-term debt, accrued receivables and payables, or any other assets, liabilities or deferred inflows or outflows, other than those mentioned above.

The City has approved a resolution that is in compliance with K.S.A. 75-1120a(c), waiving the requirement for application of generally accepted accounting principles and allowing the City to use the regulatory basis of accounting.

Reimbursements

Reimbursements are defined as repayments of amounts remitted on behalf of another party. All reimbursements shown in the financial statements meet the following criteria: 1) the related disbursement was made in the current year on behalf of the payee, 2) the item paid for was directly identifiable as having been used by or provided to the payee, and 3) the amount of the reimbursed expense was directly tied to the amount of the original cash disbursement.

Budgetary Information

Kansas Statutes require that an annual operating budget be legally adopted for the General Fund, Special Purpose Funds (unless specifically exempted by statute), Bond and Interest Funds and Business Funds. Although directory rather than mandatory, the statutes provide for the following sequence and timetable in adoption of the legal annual operating budget:

1. Preparation of the budget for the succeeding calendar year on or before August 1st.
2. Publication in local newspaper on or before August 5th of the proposed budget and notice of public hearing on the budget.
3. Public hearing on or before August 15th, but at least ten days after publication of notice of hearing.
4. Adoption of the final budget on or before August 25th.

The statutes allow for the governing body to increase the originally adopted budget for previously unbudgeted increases in revenue other than ad valorem property taxes. To do this, a notice of public hearing to amend the budget must be published in the local newspaper. At least ten days after publication the hearing may be held and the governing body may amend the budget at that time. There were no such budget amendments for the year ended December 31, 2012.

The statutes permit transferring budgeted amounts between line items within an individual fund. However, such statutes prohibit expenditures in excess of the total amount of the adopted budget of expenditures of individual funds. Budget comparison statements are presented for each fund showing actual receipts and expenditures compared to legally budgeted receipts and expenditures.

1. Summary of Significant Accounting Policies (Cont.)**Budgetary Information (Cont.)**

All legal annual operating budgets are prepared using the regulatory basis of accounting, in which, revenues are recognized when cash is received and expenditures include disbursements, accounts payable, and encumbrances, with disbursements being adjusted for prior year's accounts payable and encumbrances. Encumbrances are commitments by the municipality for future payments and are usually supported by a document evidencing the commitment, such as a purchase order or contract. Any unused budgeted expenditure authority lapses at year-end.

A legal operating budget is not required for Capital Project Funds and the following Special Purpose Funds:

Equipment Reserve Fund
Dare Fund
Police Seizure Fund

Spending in funds which are not subject to the legal annual operating budget requirement is controlled by federal regulations, other statutes, or by the use of internal spending limits established by the governing body.

2. Claims and Judgments

The City participates in federal, state and county programs that are fully or partially funded by grants received from other governmental units. Expenditures financed by grants are subject to audit by the appropriate grantor government. If expenditures are disallowed due to noncompliance with grant program regulations, the City may be required to reimburse the grantor government. The City believes that disallowed expenditures, if any, based on subsequent audits will not have a material effect on any of the individual governmental funds or the overall financial position of the City.

The City of Plainville is exposed to various risks of loss related to torts, theft of, damage to, and destruction of assets; errors and omissions; injuries to employees and natural disasters. The City has purchased commercial insurance for these potential risks. There have been no significant reductions in insurance coverage from 2011 to 2012 and there were no settlements that exceeded insurance coverage in the past three years.

3. Property Taxes

Property taxes are levied November 1st of the calendar year. A lien is placed on the property when the taxes are levied. The taxes are due 1/2 on December 20th and 1/2 the following May 10th. Any taxes unpaid at the due dates are considered delinquent. Collection of current year property tax by the County Treasurer is not completed, apportioned or distributed to the various subdivisions until the succeeding year: such procedure being in conformity with governing state statutes. Consequently, current year property taxes receivable are not available as a resource that can be used to finance the current year operation of the City and therefore are not susceptible to accrual.

It is not practical to apportion delinquent taxes held by the County Treasurer at the end of the audit period and, further, the amounts thereof are not material to the financial statements taken as a whole.

4. Deposits and Investments

K.S.A. 9-1401 establishes the depositories which may be used by the City. The statute requires banks eligible to hold the City's funds have a main or branch bank in the county in which the City is located, or in an adjoining county if such institution has been designated as an official depository, and the banks provide an acceptable rate of return on funds. In addition, K.S.A. 9-1402 requires the banks to pledge securities for deposits in excess of FDIC coverage. The City has no other policies that would further limit interest rate risk.

K.S.A. 12-1675 limits the City's investment of idle funds to time deposits, open accounts, and certificates of deposit with allowable financial institutions; U.S. government securities; temporary notes; no-fund warrants; repurchase agreements; and the Kansas Municipal Investment Pool. The City has no investment policy that would further limit its investment choices.

Concentration of credit risk. State statutes place no limit on the amount the City may invest in any one issuer as long as the investments are adequately secured under K.S.A. 9-1402 and 9-1405.

Custodial credit risk - deposits. Custodial credit risk is the risk that in the event of a bank failure, the City's deposits may not be returned to it. State statutes require the City's deposits in financial institutions to be entirely covered by federal depository insurance or by collateral held under a joint custody receipt issued by a bank within the State of Kansas, the Federal Reserve Bank of Kansas City, or the Federal Home Loan Bank of Topeka, except during designated "peak periods" when required coverage is 50%. All deposits were legally secured at December 31, 2012.

At December 31, 2012, the City's carrying amount of deposits was \$1,663,069 and the bank balance was \$1,679,382. The bank balance was held by one bank resulting in a concentration of credit risk. Of the bank balance, \$250,000 was covered by federal depository insurance and \$1,429,382 was collateralized with securities held by the pledging financial institution's agents in the City's name.

Custodial credit risk - investments. For an investment, this is the risk that, in the event of the failure of the issuer or counterparty, the City will not be able to recover the value of its investments or collateral securities that are in the possession of an outside party. State statutes require investments to be adequately secured.

5. Defined Benefit Pension Plan

Plan Description - The City participates in the Kansas Public Employees Retirement System (KPERS), a cost-sharing multiple-employer defined benefit pension plan as provided by Kansas law. KPERS provide retirement benefits, life insurance, disability income benefits, and death benefits. Kansas law establishes and amends benefit provisions. KPERS issue a publicly available financial report (only one is issued) that includes financial statements and required supplementary information. That report may be obtained by writing to KPERS (611 S. Kansas Avenue, Suite 100; Topeka, KS 66603) or by calling 1-888-275-5737.

Funding Policy - K.S.A. 74-4919 and K.S.A. 74-49,210 establish the KPERS member-employee contribution rates. Effective July 1, 2009 KPERS has two benefit structures and funding depends on whether the employee is a Tier 1 or Tier 2 member. Tier 1 members are active and contributing members hired before July 1, 2009. Tier 2 members were first employed in a covered position on or after July 1, 2009. Kansas law establishes the KPERS member-employee contribution rate at 4% of covered salary for Tier 1 members and at 6% of covered salary for Tier 2 members. The employer collects and remits member-employee contributions according to the provisions of section 414(h) of the Internal Revenue Code. Kansas law provides that the employer contribution rates be determined annually based on the results of an annual actuarial valuation. KPERS are funded on an actuarial reserve basis. Kansas law sets a limitation on annual increases in the employer contribution rates.

6. Other Long-Term Obligations from Operations**Other Post Employment Benefits**

As provided by K.S.A. 12-5040, the City allows retirees to participate in the group health insurance plan. While each retiree pays the full amount of the applicable premium, conceptually, the local government is subsidizing the retirees because each participant is charged a level of premium regardless of age. However, the cost of this subsidy has not been quantified in these financial statements.

Under the Consolidated Omnibus Budget Reconciliation Act (COBRA), the City makes health care benefits available to eligible former employees and eligible dependents. Certain requirements are outlined by the federal government for this coverage. The premium is paid in full by the insured.

Other Employee Benefits**Vacation Pay**

An employee becomes eligible for a vacation after one (1) year of full employment. All persons employed for 1,000 hours per year for a period of one year are to be considered full time employees and are eligible for vacation pay. An employee cannot carryover more than one times the amount of vacation to which entitled in any employment year without approval of City Council. If a holiday falls within the week of vacation the employee does not receive an extra day at any other time for said holiday. Length of vacation depends on length of service:

First through Fifth year of employment – 1 day per month of vacation
Maximum accumulation of 18 days
Six through Tenth year of employment – 1.25 days per month of vacation
Maximum accumulation of 22 ½ days
Eleventh through Fifteenth year of employment – 1.5 days per month of vacation
Maximum accumulation of 27 days
Over Fifteen years of employment – 1.75 days per month of vacation
Maximum accumulation of 31 ½ days

Sick Leave

Sick leave will accrue at the rate of (1) work day per month for the first two anniversary years, starting after the ninety day probationary period. Sick leave shall be allowed to have unlimited accumulation. When retiring or leaving after 10 years, and in good standing, the City will pay the employee for 25% of the sick time accrued at the employee's regular pay scale.

7. Interfund Transfers

Operating transfers were as follows:

From	To	Statutory Authority	Amount
Water Utility Fund	General Fund	K.S.A. 12-825d	\$ 85,000
Water Utility Fund	Equipment Reserve Fund	K.S.A. 12-825d	33,000
Sewer Utility Fund	Industrial Development Fund	K.S.A. 12-825d	5,000
Pool Construction Fund	Pool Operating Fund	To Close Fund	94,570
CDBG Grant Fund	Water Utility Fund	To Close Fund	69,656
Total			<u>\$ 287,226</u>

8. Stewardship, Compliance and Accountability**Compliance With Kansas Statutes**

K.S.A. 10-1113 states that expenditures are to be made in compliance with the cash basis law which requires that no indebtedness be created for a fund in excess of available monies in that fund. The funds with a negative cash balance are as follows:

CDBG Grant Fund

The fund mentioned above is federal grant where the expenditures are incurred by the City and then reimbursed by the grant. K.S.A. 12-1664 allows the City to temporarily finance the federal grant from current funds until the federal grant is received.

9. Capital Projects

Capital project authorizations with approved change orders compared with cash disbursements and accounts payable from inception are as follows:

	Project Authorization	Cash Disbursements and Accounts Payable To Date
	-----	-----
Water Line Project	\$ 703,566	\$ 457,923

10. Various Agreements

The City has entered into the following agreements:

CDBG Grant Agreement

The City of Plainville entered into a grant agreement on August 15, 2010 with the State of Kansas, Department of Commerce to be used for the installation of new water lines. The grant will provide up to \$500,000 for the water line project with the city providing local funds of \$203,566. The project was completed September 20, 2012.

11. Industrial Revenue Bonds

On March 1, 2001, the City of Plainville, Kansas entered into Industrial Revenue Bond agreements with Dessin Fournir, Inc. for \$1,230,000, with Palmer Hargrave, Inc. for \$200,000, and on August 1, 2002 with Dessin Fournir, Inc. for \$200,000. The bonds were issued by the City of Plainville, payable solely from the pledge of the Project and Revenue under the resolution. The bonds constitute neither debt of, nor an indebtedness within the meaning of any constitutional or statutory debt limitation or restriction, nor a pledge of the full faith and credit of the City of Plainville, nor shall they in any way obligate the City of Plainville, the State of Kansas or any political subdivision thereof to levy any form of taxation or make any appropriation for their payment.

12. Subsequent Events

Management has evaluated the effects of the financial statements of subsequent events occurring through November 5, 2013 which is the date of which the financial statements were available to be issued.

13. Long-Term Debt

Changes in long-term liabilities for the City for the year ended December 31, 2012, were as follows:

Issue	Interest Rates	Date of Issue	Amount of Issue	Date of Final Maturity	Balance Beginning of Year	Additions	Reductions/ Payments	Balance End of Year	Interest Paid
General Obligation Bonds:									
Series 2002	1.55% to 4.00%	08/01/02	725,000	2012	\$ 90,000	\$ -	\$ 90,000	\$ -	\$ 3,600
KDHE Loans:									
KS Dept. of Health & Environment	3.42%	07/21/97	750,000	2018	269,390	-	34,682	234,708	8,919
Capital Leases Payable:									
Swimming Pool Facility	2 to 3%	10/15/10	2,000,000	2020	1,855,000	-	190,000	1,665,000	42,440
Total Contractual Indebtedness					\$ 2,214,390	\$ -	\$ 314,682	\$ 1,899,708	\$ 54,959

Current maturities of long-term liabilities and interest for the next five years and in five year increments through maturity are as follows:

	2013	2014	2015	2016	2017	2018-2020	Total
PRINCIPAL:							
General Obligation Bonds	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
KDHE Loans	35,878	37,116	38,396	39,720	41,090	42,508	234,708
Capital Leases Payable	190,000	195,000	200,000	205,000	210,000	665,000	1,665,000
Total Principal	225,878	232,116	238,396	244,720	251,090	707,508	1,899,708
INTEREST:							
General Obligation Bonds	-	-	-	-	-	-	-
KDHE Loans	7,723	6,485	5,205	3,881	2,511	1,093	26,898
Capital Leases Payable	38,640	34,840	30,940	26,940	22,840	38,175	192,375
Total Interest	46,363	41,325	36,145	30,821	25,351	39,268	219,273
Total Principal & Interest	\$ 272,241	\$ 273,441	\$ 274,541	\$ 275,541	\$ 276,441	\$ 746,776	\$ 2,118,981

CITY OF PLAINVILLE
REGULATORY-REQUIRED
SUPPLEMENTARY INFORMATION
FOR THE YEAR ENDED DECEMBER 31, 2012

CITY OF PLAINVILLE
Plainville, Kansas

Schedule 1

SUMMARY OF EXPENDITURES - ACTUAL AND BUDGET
Regulatory Basis
For the Year Ended December 31, 2012

FUNDS	Certified Budget	Adjustment for Qualifying Budget Credits	Total Budget for Comparison	Expenditures Chargeable to Current Year	Variance- Over (Under)
General Fund	\$ 1,247,009	\$ -	\$ 1,247,009	\$ 1,112,772	\$ (134,237)
Special Purpose Funds:					
Library Fund	74,276	-	74,276	68,983	(5,293)
Special Fire Equipment Fund	28,092	-	28,092	7,355	(20,737)
Industrial Development Fund	69,992	-	69,992	6,000	(63,992)
Law Enforcement Fund	66,750	-	66,750	28,848	(37,902)
Special Highway Fund	52,384	-	52,384	48,000	(4,384)
Library Employee Benefits Fund	12,022	-	12,022	11,744	(278)
Special Parks and Recreation Fund	9,027	-	9,027	5,534	(3,493)
Transient Guest Tax Fund	9,278	-	9,278	-	(9,278)
Pool Operating Fund	384,367	-	384,367	243,808	(140,559)
Bond and Interest Funds:					
Bond & Interest Fund	103,650	-	103,650	93,600	(10,050)
Business Funds:					
Water Utility Fund	506,674	-	506,674	420,882	(85,792)
Sewer Utility Fund	482,755	-	482,755	151,181	(331,574)
Solid Waste Fund	339,578	-	339,578	168,975	(170,603)

CITY OF PLAINVILLE
Plainville, Kansas

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SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET

Regulatory Basis
For The Year Ended December 31, 2012

GENERAL FUND

	Actual	Budget	Variance- Over (Under)
CASH RECEIPTS			
General Property Taxes:			
Ad Valorem Property Tax	\$ 329,949	\$ 376,288	\$ (46,339)
Delinquent Tax	9,309	-	9,309
Motor Vehicle Tax	83,581	79,555	4,026
Recreational Vehicle Tax	1,575	1,457	118
16/20M Vehicle Tax	420	729	(309)
Vehicle Excise Tax	67	79	(12)
	<hr/>	<hr/>	<hr/>
Total General Property Taxes	424,901	458,108	(33,207)
	<hr/>	<hr/>	<hr/>
Intergovernmental:			
Sales Tax	362,640	300,000	62,640
Local Alcoholic Liquor	4,488	1,830	2,658
	<hr/>	<hr/>	<hr/>
Total Intergovernmental	367,128	301,830	65,298
	<hr/>	<hr/>	<hr/>
Licenses and Permits:			
Franchise Tax	104,027	100,000	4,027
Licenses and Permits	7,699	6,000	1,699
Dog and Bike Tags	8,222	7,000	1,222
	<hr/>	<hr/>	<hr/>
Total Licenses and Permits	119,948	113,000	6,948
	<hr/>	<hr/>	<hr/>
Charges for Services:			
VIN Inspection	2,955	1,600	1,355
Sewer Rent and Taps	-	500	(500)
Rural Fire Contracts	32,050	32,050	-
Swimming Pool Income	14,748	-	14,748
Accident Reports	130	300	(170)
	<hr/>	<hr/>	<hr/>
Total Charges for Services	49,883	34,450	15,433
	<hr/>	<hr/>	<hr/>
Fines, Forfeitures and Penalties:			
Court Fines/Fees	31,356	50,000	(18,644)
	<hr/>	<hr/>	<hr/>
Use of Money and Property:			
Interest Income	1,941	4,000	(2,059)
Rents and Royalties	2,516	3,100	(584)
Ambulance Fees	12,000	12,000	-
Refunds	-	400	(400)
	<hr/>	<hr/>	<hr/>
Total Use of Money and Property	16,457	19,500	(3,043)
	<hr/>	<hr/>	<hr/>

CITY OF PLAINVILLE
Plainville, Kansas

Schedule 2-1
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SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET

Regulatory Basis
For The Year Ended December 31, 2012

GENERAL FUND

	Actual	Budget	Variance- Over (Under)
Other:			
Donations	\$ -	\$ 100	\$ (100)
Reimbursed Expense	18,700	5,000	13,700
Miscellaneous	482	2,500	(2,018)
Insurance Claim Proceeds	30,885	1,000	29,885
Sale of Property	4,100	-	4,100
Free Land Deposits	-	500	(500)
	<hr/>	<hr/>	<hr/>
Total Other	54,167	9,100	45,067
	<hr/>	<hr/>	<hr/>
Operating Transfers:			
Sewer Utility Fund	-	20,000	(20,000)
Water Utility Fund	85,000	50,000	35,000
	<hr/>	<hr/>	<hr/>
Total Operating Transfers	85,000	70,000	15,000
	<hr/>	<hr/>	<hr/>
Total Cash Receipts	1,148,840	<u>\$ 1,055,988</u>	<u>\$ 92,852</u>
	<hr/>	<hr/>	<hr/>
EXPENDITURES			
General Administration:			
Contractual Services	13,269	\$ 7,750	\$ 5,519
	<hr/>	<hr/>	<hr/>
Street Department:			
Personal Services	165,961	176,256	(10,295)
Contractual Services	14,147	23,000	(8,853)
Commodities	44,400	106,000	(61,600)
Capital Outlay	-	27,670	(27,670)
	<hr/>	<hr/>	<hr/>
Total Street Department	224,508	332,926	(108,418)
	<hr/>	<hr/>	<hr/>
Fire Department:			
Personal Services	43,763	29,439	14,324
Contractual Services	17,449	18,800	(1,351)
Commodities	26,740	19,500	7,240
Capital Outlay	3,147	15,000	(11,853)
	<hr/>	<hr/>	<hr/>
Total Fire Department	91,099	82,739	8,360
	<hr/>	<hr/>	<hr/>
Parks Department:			
Contractual Services	7,325	5,500	1,825
Commodities	3,924	5,700	(1,776)
Capital Outlay	-	5,000	(5,000)
	<hr/>	<hr/>	<hr/>
Total Parks Department	11,249	16,200	(4,951)
	<hr/>	<hr/>	<hr/>

CITY OF PLAINVILLE
Plainville, Kansas

Schedule 2-1
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SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET

Regulatory Basis
For The Year Ended December 31, 2012

GENERAL FUND

	Actual	Budget	Variance- Over (Under)
Street Lighting:			
Contractual Services	\$ 38,095	\$ 35,350	\$ 2,745
Commodities	238	700	(462)
	<u>38,333</u>	<u>36,050</u>	<u>2,283</u>
Total Street Lighting	<u>38,333</u>	<u>36,050</u>	<u>2,283</u>
Swimming Pool:			
Personal Services	48,803	32,920	15,883
Contractual Services	11,327	7,150	4,177
Commodities	14,525	8,500	6,025
Capital Outlay	1,047	4,000	(2,953)
	<u>75,702</u>	<u>52,570</u>	<u>23,132</u>
Total Swimming Pool	<u>75,702</u>	<u>52,570</u>	<u>23,132</u>
Ambulance:			
Contractual Services	25,835	30,200	(4,365)
	<u>25,835</u>	<u>30,200</u>	<u>(4,365)</u>
Police Department:			
Personal Services	326,887	356,657	(29,770)
Contractual Services	26,793	40,150	(13,357)
Commodities	38,450	31,150	7,300
Capital Outlay	1,998	10,000	(8,002)
	<u>394,128</u>	<u>437,957</u>	<u>(43,829)</u>
Total Police Department	<u>394,128</u>	<u>437,957</u>	<u>(43,829)</u>
Special Services:			
Personal Services	24,083	25,162	(1,079)
Contractual Services	7,738	4,245	3,493
Commodities	1,646	750	896
Capital Outlay	-	1,000	(1,000)
	<u>33,467</u>	<u>31,157</u>	<u>2,310</u>
Total Special Services	<u>33,467</u>	<u>31,157</u>	<u>2,310</u>
Office Department			
Personal Services	104,391	108,589	(4,198)
Contractual Services	36,702	42,470	(5,768)
Commodities	9,142	9,700	(558)
Capital Outlay	-	3,000	(3,000)
	<u>150,235</u>	<u>163,759</u>	<u>(13,524)</u>
Total Office Department	<u>150,235</u>	<u>163,759</u>	<u>(13,524)</u>

CITY OF PLAINVILLE
Plainville, Kansas

Schedule 2-1
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SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET

Regulatory Basis
For The Year Ended December 31, 2012

GENERAL FUND

	Actual	Budget	Variance- Over (Under)
Lagoon System:			
Loan Principal	\$ 34,682	\$ 34,682	\$ -
Loan Interest	8,919	8,919	-
Total Lagoon System	43,601	43,601	-
Other:			
Civil Defense	2,400	2,400	-
Recreation Commission	1,387	2,200	(813)
Economic Development	7,559	7,500	59
Total Other	11,346	12,100	(754)
Total Expenditures	1,112,772	\$ 1,247,009	\$ (134,237)
Cash Receipts Over (Under) Expenditures	36,068		
UNENCUMBERED CASH, BEGINNING	59,031		
UNENCUMBERED CASH, ENDING	\$ 95,099		

CITY OF PLAINVILLE
Plainville, Kansas
SPECIAL PURPOSE FUND
SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET
Regulatory Basis
For The Year Ended December 31, 2012

Schedule 2-2

LIBRARY FUND

	Actual	Budget	Variance- Over (Under)
CASH RECEIPTS			
Ad Valorem Property Tax	\$ 54,768	\$ 62,462	\$ (7,694)
Delinquent Tax	1,483	-	1,483
Motor Vehicle Tax	12,413	11,488	925
Recreational Vehicle Tax	233	210	23
16/20M Vehicle Tax	76	105	(29)
Vehicle Excise Tax	10	11	(1)
	<u>68,983</u>	<u>\$ 74,276</u>	<u>\$ (5,293)</u>
EXPENDITURES			
Appropriations to Library Board	<u>68,983</u>	<u>\$ 74,276</u>	<u>\$ (5,293)</u>
Cash Receipts Over (Under) Expenditures	-		
UNENCUMBERED CASH, BEGINNING	<u>-</u>		
UNENCUMBERED CASH, ENDING	<u>\$ -</u>		

CITY OF PLAINVILLE
Plainville, Kansas
SPECIAL PURPOSE FUND
SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET
Regulatory Basis
For The Year Ended December 31, 2012

Schedule 2-3

SPECIAL FIRE EQUIPMENT FUND

	Actual	Budget	Variance- Over (Under)
CASH RECEIPTS			
Ad Valorem Property Tax	\$ 3,314	\$ 3,776	\$ (462)
Delinquent Tax	104	-	104
Motor Vehicle Tax	847	768	79
Recreational Vehicle Tax	16	14	2
16/20M Vehicle Tax	5	7	(2)
Vehicle Excise Tax	1	1	-
Interest Income	99	150	(51)
Miscellaneous	50	1,000	(950)
	<u>4,436</u>	<u>\$ 5,716</u>	<u>\$ (1,280)</u>
EXPENDITURES			
Capital Outlay	<u>7,355</u>	<u>\$ 28,092</u>	<u>\$ (20,737)</u>
Cash Receipts Over (Under) Expenditures	(2,919)		
UNENCUMBERED CASH, BEGINNING	<u>23,140</u>		
UNENCUMBERED CASH, ENDING	<u>\$ 20,221</u>		

CITY OF PLAINVILLE
Plainville, Kansas
SPECIAL PURPOSE FUND
SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET
Regulatory Basis
For The Year Ended December 31, 2012

Schedule 2-4

INDUSTRIAL DEVELOPMENT FUND

	Actual	Budget	Variance- Over (Under)
CASH RECEIPTS			
Ad Valorem Property Tax	\$ 3,314	\$ 3,776	\$ (462)
Delinquent Tax	211	-	211
Motor Vehicle Tax	847	768	79
Recreational Vehicle Tax	16	14	2
16/20M Vehicle Tax	-	7	(7)
Vehicle Excise Tax	1	1	-
Interest Income	324	450	(126)
Loan Repayments	-	2,500	(2,500)
Operating Transfers:			
Sewer Utility Fund	5,000	-	5,000
	<u>9,713</u>	<u>\$ 7,516</u>	<u>\$ 2,197</u>
EXPENDITURES			
Capital Outlay	<u>6,000</u>	<u>\$ 69,992</u>	<u>\$ (63,992)</u>
Cash Receipts Over (Under) Expenditures	3,713		
UNENCUMBERED CASH, BEGINNING	<u>71,448</u>		
UNENCUMBERED CASH, ENDING	<u>\$ 75,161</u>		

CITY OF PLAINVILLE
Plainville, Kansas
SPECIAL PURPOSE FUND
SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET
Regulatory Basis
For The Year Ended December 31, 2012

Schedule 2-5

LAW ENFORCEMENT FUND

	Actual	Budget	Variance- Over (Under)
	<u> </u>	<u> </u>	<u> </u>
CASH RECEIPTS			
Ad Valorem Property Tax	\$ 3,314	\$ 3,776	\$ (462)
Delinquent Tax	104	-	104
Motor Vehicle Tax	847	768	79
Recreational Vehicle Tax	16	14	2
16/20M Vehicle Tax	5	7	(2)
Vehicle Excise Tax	1	1	-
Reimbursements	329	900	(571)
Miscellaneous	5,150	2,500	2,650
Interest Income	234	300	(66)
	<u> </u>	<u> </u>	<u> </u>
Total Cash Receipts	<u>10,000</u>	<u>\$ 8,266</u>	<u>\$ 1,734</u>
EXPENDITURES			
Capital Outlay	<u>28,848</u>	<u>\$ 66,750</u>	<u>\$ (37,902)</u>
Cash Receipts Over (Under) Expenditures	(18,848)		
UNENCUMBERED CASH, BEGINNING	<u>59,317</u>		
UNENCUMBERED CASH, ENDING	<u>\$ 40,469</u>		

CITY OF PLAINVILLE
Plainville, Kansas
SPECIAL PURPOSE FUND
SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET
Regulatory Basis
For The Year Ended December 31, 2012

Schedule 2-6

SPECIAL HIGHWAY FUND

	<u>Actual</u>	<u>Budget</u>	Variance- Over (Under) <u> </u>
CASH RECEIPTS			
State Highway Aid	<u>\$ 49,301</u>	<u>\$ 49,440</u>	<u>\$ (139)</u>
EXPENDITURES			
Contractual Services	-	\$ 2,800	\$ (2,800)
Commodities	<u>48,000</u>	<u>49,584</u>	<u>(1,584)</u>
Total Expenditures	<u>48,000</u>	<u>\$ 52,384</u>	<u>\$ (4,384)</u>
Cash Receipts Over (Under) Expenditures	1,301		
UNENCUMBERED CASH, BEGINNING	<u>666</u>		
UNENCUMBERED CASH, ENDING	<u><u>\$ 1,967</u></u>		

CITY OF PLAINVILLE
Plainville, Kansas
SPECIAL PURPOSE FUND
SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET
Regulatory Basis
For The Year Ended December 31, 2012

Schedule 2-7

LIBRARY EMPLOYEE BENEFITS FUND

	Actual	Budget	Variance- Over (Under)
CASH RECEIPTS			
Ad Valorem Property Tax	\$ 6,290	\$ 7,172	\$ (882)
Delinquent Tax	560	-	560
Motor Vehicle Tax	4,780	4,716	64
Recreational Vehicle Tax	91	86	5
16/20M Vehicle Tax	20	43	(23)
Vehicle Excise Tax	3	5	(2)
	<u>11,744</u>	<u>\$ 12,022</u>	<u>\$ (278)</u>
Total Cash Receipts	<u>11,744</u>	<u>\$ 12,022</u>	<u>\$ (278)</u>
EXPENDITURES			
Employee Benefits Appropriation	<u>11,744</u>	<u>\$ 12,022</u>	<u>\$ (278)</u>
Cash Receipts Over (Under) Expenditures	-		
UNENCUMBERED CASH, BEGINNING	<u>-</u>		
UNENCUMBERED CASH, ENDING	<u>\$ -</u>		

CITY OF PLAINVILLE
Plainville, Kansas
SPECIAL PURPOSE FUND
SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET
Regulatory Basis
For The Year Ended December 31, 2012

Schedule 2-8

SPECIAL PARKS AND RECREATION FUND

	Actual	Budget	Variance- Over (Under)
CASH RECEIPTS			
Donations	\$ 7,500	\$ -	\$ 7,500
Local Alcoholic Liquor	4,488	1,830	2,658
Total Cash Receipts	<u>11,988</u>	<u>\$ 1,830</u>	<u>\$ 10,158</u>
EXPENDITURES			
Commodities	-	\$ 500	\$ (500)
Capital Outlay	5,534	8,527	(2,993)
Total Expenditures	<u>5,534</u>	<u>\$ 9,027</u>	<u>\$ (3,493)</u>
Cash Receipts Over (Under) Expenditures	6,454		
UNENCUMBERED CASH, BEGINNING	<u>7,596</u>		
UNENCUMBERED CASH, ENDING	<u>\$ 14,050</u>		

CITY OF PLAINVILLE
Plainville, Kansas
SPECIAL PURPOSE FUND
SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET
Regulatory Basis
For The Year Ended December 31, 2012

Schedule 2-9

TRANSIENT GUEST TAX FUND

	Actual	Budget	Variance- Over (Under)
CASH RECEIPTS			
Transient Tax	\$ 5,859	\$ 3,000	\$ 2,859
EXPENDITURES			
Commodities	-	\$ 9,278	\$ (9,278)
Cash Receipts Over (Under) Expenditures	5,859		
UNENCUMBERED CASH, BEGINNING	8,003		
UNENCUMBERED CASH, ENDING	\$ 13,862		

CITY OF PLAINVILLE
Plainville, Kansas
SPECIAL PURPOSE FUND
SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET
Regulatory Basis
For The Year Ended December 31, 2012

Schedule 2-10

POOL OPERATING FUND

	<u>Actual</u>	<u>Budget</u>	Variance- Over (Under)
CASH RECEIPTS			
Local Sales Tax	\$ 362,641	\$ 280,500	\$ 82,141
Reimbursements	15,000	-	15,000
Operating Transfers:			
Pool Construction Fund	<u>94,570</u>	<u>-</u>	<u>94,570</u>
Total Cash Receipts	<u>472,211</u>	<u>\$ 280,500</u>	<u>\$ 191,711</u>
EXPENDITURES			
Bond and Interest Payments	232,440	\$ 232,440	\$ -
Contract Services	7,200	13,700	(6,500)
Commodities	4,168	10,500	(6,332)
Capital Outlay	<u>-</u>	<u>127,727</u>	<u>(127,727)</u>
Total Expenditures	<u>243,808</u>	<u>\$ 384,367</u>	<u>\$ (140,559)</u>
Cash Receipts Over (Under) Expenditures	228,403		
UNENCUMBERED CASH, BEGINNING	<u>68,284</u>		
UNENCUMBERED CASH, ENDING	<u>\$ 296,687</u>		

CITY OF PLAINVILLE
Plainville, Kansas
SPECIAL PURPOSE FUND
SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET
Regulatory Basis
For The Year Ended December 31, 2012

Schedule 2-11

EQUIPMENT RESERVE FUND

	<u>Actual</u>	<u>Budget</u>	Variance- Over (Under)
CASH RECEIPTS			
Interest Income	\$ 505	N/A K.S.A. 12-1, 117	
Operating Transfer:			
Water Utility Fund	<u>33,000</u>		
Total Cash Receipts	<u>33,505</u>		
EXPENDITURES			
Capital Outlay	<u>25,057</u>		
Cash Receipts Over (Under) Expenditures	8,448		
UNENCUMBERED CASH, BEGINNING	<u>63,487</u>		
UNENCUMBERED CASH, ENDING	<u>\$ 71,935</u>		

CITY OF PLAINVILLE
Plainville, Kansas
SPECIAL PURPOSE FUND
SCHEDULE OF RECEIPTS AND EXPENDITURES
Regulatory Basis
For The Year Ended December 31, 2012

Schedule 2-12

DARE FUND

	<u>Actual</u>
CASH RECEIPTS	<u>\$ -</u>
EXPENDITURES	<u>-</u>
Cash Receipts Over (Under) Expenditures	-
UNENCUMBERED CASH, BEGINNING	<u>169</u>
UNENCUMBERED CASH, ENDING	<u><u>\$ 169</u></u>

POLICE SEIZURE FUND

CASH RECEIPTS	<u>\$ -</u>
EXPENDITURES	<u>-</u>
Cash Receipts Over (Under) Expenditures	-
UNENCUMBERED CASH, BEGINNING	<u>1,324</u>
UNENCUMBERED CASH, ENDING	<u><u>\$ 1,324</u></u>

CITY OF PLAINVILLE
Plainville, Kansas
BOND AND INTEREST FUND
SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET
Regulatory Basis
For The Year Ended December 31, 2012

Schedule 2-13

BOND AND INTEREST FUND

	Actual	Budget	Variance- Over (Under)
CASH RECEIPTS			
Ad Valorem Property Tax	\$ 76,408	\$ 87,138	\$ (10,730)
Delinquent Tax	2,754	-	2,754
Motor Vehicle Tax	17,218	12,579	4,639
Recreational Vehicle Tax	309	230	79
16/20M Vehicle Tax	179	115	64
Vehicle Excise Tax	22	13	9
	<u>96,890</u>	<u>\$ 100,075</u>	<u>\$ (3,185)</u>
EXPENDITURES			
Bond Principal	90,000	\$ 90,000	\$ -
Bond Interest	3,600	3,600	-
Commissions and Postage	-	50	(50)
Cash Basis Reserve	-	10,000	(10,000)
	<u>93,600</u>	<u>\$ 103,650</u>	<u>\$ (10,050)</u>
Cash Receipts Over (Under) Expenditures	3,290		
UNENCUMBERED CASH, BEGINNING	<u>455</u>		
UNENCUMBERED CASH, ENDING	<u>\$ 3,745</u>		

CITY OF PLAINVILLE
Plainville, Kansas
CAPITAL PROJECT FUND
SCHEDULE OF RECEIPTS AND EXPENDITURES
Regulatory Basis
For The Year Ended December 31, 2012

Schedule 2-14

POOL CONSTRUCTION FUND

	<u>Actual</u>
CASH RECEIPTS	<u>\$ -</u>
EXPENDITURES	
Operating Transfer:	
Pool Operating Fund	<u>94,570</u>
Cash Receipts Over (Under) Expenditures	(94,570)
UNENCUMBERED CASH, BEGINNING	<u>94,570</u>
UNENCUMBERED CASH, ENDING	<u><u>\$ -</u></u>

CITY OF PLAINVILLE
Plainville, Kansas
CAPITAL PROJECT FUND
SCHEDULE OF RECEIPTS AND EXPENDITURES
Regulatory Basis
For The Year Ended December 31, 2012

Schedule 2-15

CDBG GRANT FUND

	<u>Actual</u>
CASH RECEIPTS	
Grant Proceeds	<u>\$ 173,217</u>
EXPENDITURES	
Publishing and Printing	41
Operating Transfer:	
Water Utility Fund	<u>69,656</u>
Total Expenditures	<u>69,697</u>
Cash Receipts Over (Under) Expenditures	103,520
UNENCUMBERED CASH, BEGINNING	<u>(103,520) *</u>
UNENCUMBERED CASH, ENDING	<u><u>\$ -</u></u>

* See Note 8, (Cash Basis Exceptions)

CITY OF PLAINVILLE
Plainville, Kansas
BUSINESS FUND

Schedule 2-16
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SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET

Regulatory Basis
For The Year Ended December 31, 2012

WATER UTILITY FUND

	Actual	Budget	Variance- Over (Under)
CASH RECEIPTS			
Water Sales	\$ 338,493	\$ 250,000	\$ 88,493
Consumer Deposits	7,810	10,000	(2,190)
Reconnects, New Taps, Etc.	6,425	8,000	(1,575)
Interest Income	2,537	9,000	(6,463)
Miscellaneous	-	100	(100)
Reimbursed Expenses	-	100	(100)
Operating Transfer:			
CDBG Grant Fund	69,656	-	69,656
	<u>424,921</u>	<u>\$ 277,200</u>	<u>\$ 147,721</u>
EXPENDITURES			
General Administration:			
Personal Services	15,372	\$ 15,917	\$ (545)
Contractual Services	4,834	2,150	2,684
Commodities	2,377	3,100	(723)
	<u>22,583</u>	<u>21,167</u>	<u>1,416</u>
Total General Administration	<u>22,583</u>	<u>21,167</u>	<u>1,416</u>
Production:			
Personal Services	17,192	34,991	(17,799)
Contractual Services	50,533	47,450	3,083
Commodities	2,655	5,150	(2,495)
Capital Outlay	22,838	20,000	2,838
	<u>93,218</u>	<u>107,591</u>	<u>(14,373)</u>
Total Production	<u>93,218</u>	<u>107,591</u>	<u>(14,373)</u>
Transmission and Distribution:			
Personal Services	16,310	34,566	(18,256)
Contractual Services	9,899	19,550	(9,651)
Commodities	12,955	25,000	(12,045)
Capital Outlay	129,996	20,000	109,996
	<u>169,160</u>	<u>99,116</u>	<u>70,044</u>
Total Transmission and Distribution	<u>169,160</u>	<u>99,116</u>	<u>70,044</u>
Other:			
Deposit Refunds	3,109	3,000	109
Sales Tax and Fees	14,812	12,000	2,812
Capital Outlay	-	198,800	(198,800)
	<u>17,921</u>	<u>213,800</u>	<u>(195,879)</u>
Total Other	<u>17,921</u>	<u>213,800</u>	<u>(195,879)</u>

CITY OF PLAINVILLE
Plainville, Kansas
BUSINESS FUND

Schedule 2-16
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SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET

Regulatory Basis
For The Year Ended December 31, 2012

WATER UTILITY FUND

	Actual	Budget	Variance- Over (Under)
Operating Transfers:			
General Fund	\$ 85,000	\$ 50,000	\$ 35,000
Equipment Reserve Fund	33,000	15,000	18,000
Total Operating Transfers	118,000	65,000	53,000
Total Expenditures	420,882	<u>\$ 506,674</u>	<u>\$ (85,792)</u>
Cash Receipts Over (Under) Expenditures	4,039		
UNENCUMBERED CASH, BEGINNING	411,515		
UNENCUMBERED CASH, ENDING	<u>\$ 415,554</u>		

CITY OF PLAINVILLE
Plainville, Kansas
BUSINESS FUND
SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET
Regulatory Basis
For The Year Ended December 31, 2012

Schedule 2-17

SEWER UTILITY FUND

	Actual	Budget	Variance- Over (Under)
CASH RECEIPTS			
Sewer Charges	\$ 158,901	\$ 155,000	\$ 3,901
Sewer Fees and Taps	1,366	1,000	366
Interest Income	1,879	4,000	(2,121)
	<u>162,146</u>	<u>\$ 160,000</u>	<u>\$ 2,146</u>
EXPENDITURES			
General Administration:			
Personal Services	14,555	\$ 15,217	\$ (662)
Contractual Services	458	865	(407)
Commodities	1,783	1,600	183
Capital Outlay	-	200	(200)
	<u>16,796</u>	<u>17,882</u>	<u>(1,086)</u>
Production Expenses			
Personal Services	51,528	60,040	(8,512)
Contractual Services	18,463	17,950	513
Commodities	11,060	14,350	(3,290)
Capital Outlay	48,334	337,533	(289,199)
	<u>129,385</u>	<u>429,873</u>	<u>(300,488)</u>
Operating Transfers:			
Industrial Development Fund	5,000	-	5,000
Equipment Reserve Fund	-	15,000	(15,000)
General Fund	-	20,000	(20,000)
	<u>5,000</u>	<u>35,000</u>	<u>(30,000)</u>
	<u>151,181</u>	<u>\$ 482,755</u>	<u>\$ (331,574)</u>
Cash Receipts Over (Under) Expenditures	10,965		
UNENCUMBERED CASH, BEGINNING	<u>328,829</u>		
UNENCUMBERED CASH, ENDING	<u>\$ 339,794</u>		

CITY OF PLAINVILLE
Plainville, Kansas
BUSINESS FUND
SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET
Regulatory Basis
For The Year Ended December 31, 2012

Schedule 2-18

SOLID WASTE FUND

	Actual	Budget	Variance- Over (Under)
CASH RECEIPTS			
Solid Waste Fees	\$ 176,610	\$ 176,000	\$ 610
Interest Income	857	2,500	(1,643)
Miscellaneous	<u>-</u>	<u>1,000</u>	<u>(1,000)</u>
Total Cash Receipts	<u>177,467</u>	<u>\$ 179,500</u>	<u>\$ (2,033)</u>
EXPENDITURES			
Personal Services	14,556	\$ 14,867	\$ (311)
Contractual Services	142,892	143,315	(423)
Commodities	8,506	1,700	6,806
Capital Outlay	3,021	164,696	(161,675)
Operating Transfer:			
Equipment Reserve Fund	<u>-</u>	<u>15,000</u>	<u>(15,000)</u>
Total Expenditures	<u>168,975</u>	<u>\$ 339,578</u>	<u>\$ (170,603)</u>
Cash Receipts Over (Under) Expenditures	8,492		
UNENCUMBERED CASH, BEGINNING	<u>181,854</u>		
UNENCUMBERED CASH, ENDING	<u>\$ 190,346</u>		